

**North Santiam  
School District**

Code: **DLC**  
Adopted: 7/01/96  
Readopted: 9/18/97, 11/21/02

**Expense Reimbursements**

The district will reimburse employees for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative regulations developed by the superintendent and consistent with Internal Revenue Service requirements. Expenses will be reimbursed at current state rates. Lodging expenses over the state rate will be paid if staff is requested to attend by the superintendent. Prior approval is necessary before full reimbursement shall be made.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).

INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES (2005).